

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 130 Section 130.745 Revocation of Certificate**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.745 Revocation of Certificate**

- a) The Department, after notice and hearing as provided under Section 2505-380 of the Civil Administrative Code [20 ILCS 2505/2505-380] and Section 2b of the Act, shall revoke the certificate of registration (including all sub-certificates of registration, if any, issued thereunder) of any person who violates any of the provisions of the Act. Before revocation of a certificate of registration the Department shall, within 90 days after non-compliance and at least 7 days prior to the date of the hearing, give the person so accused notice in writing of the charge against him or her, and on the date designated shall conduct a hearing upon this matter. The lapse of such 90 day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary.
- b) Upon revocation of the certificate of registration (including all sub-certificates of registration, if any, issued under the certificate), the Department shall post notice at the place or places of business, at the front entrance and on the front windows, to which the revoked certificate applied, stating that the certificate of registration has been revoked and that it is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration issued by the Department (see Illustration B).

(Source: Amended at 29 Ill. Reg. 7004, effective April 26, 2005)